

Exhibit 14



Howard Groedel
Partner

DIRECT 216.583.7118
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EMAIL hgroedel@ulmer.com

March 22, 2019

Via FedEx and E-mail (shtasel@blankrome.com)

Laurence S. Shtasel, Esq.
Blank Rome
One Logan Square
130 North 18th Street
Philadelphia, PA 19103-6998

Re: **Broad Reach Capital, LP ("Broad Reach")**

Dear Mr. Shtasel:

This law firm represents SureFire Dividend Capture Management, LP ("SureFire") and Ariel Shlien. We have been asked to respond on their behalf to your letter dated March 18, 2019.

In short, the claims in your letter are baseless. Our clients have emails and documents contradicting each and every claim made against them. Our clients also categorically deny violating the Limited Partnership Agreement of Broad Reach (the "LPA") or the Side Letter, dated as of November 14, 2018 (copy enclosed herewith).

Indeed, it is as a result of your clients' demonstrated failure to fulfill its fiduciary responsibilities and agreements in the Side Letter that has caused SureFire's investment objectives to be fully throttled and to suffer substantial damages. Accordingly, SureFire requests the redemption of 100% of the capital account of SureFire Dividend Capture, L.P. Please see the executed Redemption Request enclosed herewith. Under the circumstances, we believe that it is in our clients' mutual best interests for the Redemption Request to be fulfilled as of the end of this quarter (March 31st) notwithstanding the thirty day notice period provided in Section 7.1(a) of the LPA, pursuant to the discretion granted to the Fund's general partner therein.

We expect that your clients will process the enclosed Redemption Request in accordance with their fiduciary obligations to SureFire.

Truly yours,

A handwritten signature in blue ink that reads "Howard Groedel".

Howard Groedel

Encl.
cc: Ariel Shlien

CLEVELAND

COLUMBUS

CINCINNATI

CHICAGO

BOCA RATON

ULMER.COM

BROAD REACH CAPITAL, LP

200 Four Falls, Suite 211
West Conshohocken, PA 19428

SIDE LETTER AGREEMENT

November 14, 2018

SureFire Digital Capture Management, LP
c/o 8569606 Canada Inc
8360 Bougainville
Montreal, Quebec H4P 2G1

Re: Broad Reach Capital, LP (the "Fund")

Ladies and Gentlemen:

In consideration for the investment in the Fund made by SureFire Dividend Capture, LP via itself or through any associated, affiliated or related entities including but not limited to 4422287 Canada Inc. and 8569606 Canada Inc., as well as relationships set-up with 3rd parties for the purpose of investing into the Fund (collectively the "Investor") and notwithstanding the provisions of the Confidential Private Placement Memorandum and other governing documents of the Fund (the "Documents"), we confirm the following:

Adjustment to Performance Allocation

Pursuant to Section 3.4(e) of the Fund's Limited Partnership Agreement, Broad Reach Partners, LLC (the "General Partner") hereby agrees to adjust the Performance Allocation referenced in Section 3.4(c) of the Limited Partnership Agreement, as follows: The General Partner shall receive an allocation of Net Profits, if any (the "Performance Allocation"). The Performance Allocation shall be thirty-five percent (35%) of the Net Profits allocated to the Investor for such Performance Period, in excess of the Loss Carryforward, if any, for the Investor. Upon the Investor's Capital Account attaining a balance of \$50,000,000, the Performance Allocation shall be reduced to twenty-five percent (25%) (the "Reduced Performance Allocation"). The Reduced Performance Allocation shall be retroactive from the date of the Investor's original Capital Contribution and amounts allocated to the General Partner above the Reduced Performance Allocation of 25% for prior Performance Periods shall be re-allocated to the Investor.

Capacity

Between January 1, 2019 and January 1, 2021, the General Partner shall provide Investor capacity in the Fund for an allocation in any amount up to \$50,000,000.

Fidelity Bond

Investor will attempt to obtain a fidelity bond in the amount of its investment in the Fund. The General Partner agrees to pay all reasonable premiums associated with the fidelity bond.

Notice

Investor's representative, Ariel Shlien, shall approve all withdrawals of Investor's Capital Contributions from the Fund outside the Fund's normal course of business to the extent the balance in the Prime Broker accounts would drop below \$50 million.

Execution and delivery of this letter agreement by and on behalf of the Fund and the General Partner constitutes a representation that such signatory is authorized under the Documents to execute and deliver this letter agreement. This letter agreement is binding on and enforceable against the Partnership and the General Partner notwithstanding any contrary provisions in the Documents, and in the event of a conflict between the provisions of this letter agreement and the Documents, the provisions of this letter agreement shall control.

All other provisions of the Documents shall remain in effect.

This letter agreement shall be governed by, and construed in accordance with, the laws of the State of Delaware.

Please confirm your agreement with the foregoing by countersigning this letter in the space provided below and returning an executed copy to us at the address set forth above.

Very truly yours,

BROAD REACH CAPITAL, LP

By: BROAD REACH PARTNERS, LLC
Its: General Partner

By: Brenda Smith

Name: Brenda Smith
Title: Managing Partner

Confirmed and agreed
As of the date first written above:

By: [Signature]

Name: 8569606 Canada Inc., General Partner of SureFire Dividend Capture, LP
Title: CEO

EXHIBIT B

REQUEST FOR REDEMPTION OF LIMITED PARTNERSHIP INTEREST

Broad Reach Capital, LP
c/o Broad Reach Partners, LLC
200 Four Falls, Suite 211
1001 Conshohocken State Road
West Conshohocken, PA 19428

Dear Sir/Madam:

The undersigned limited partner (the "Limited Partner") of Broad Reach Capital, LP (the "Partnership") hereby requests that the Partnership redeem from the Limited Partner's capital account in the Partnership (the "Capital Account") that was established pursuant to the capital contribution made on Jan., Feb., Mar. __, 2019 and pay the following amount to the Limited Partner as directed below:

(check one)

 X The entire balance of the Limited Partner's Capital Account established for the Limited Partner as of March 31, 2019

 The entire balance of the Limited Partner's Capital Accounts in the Partnership

 \$ from the Limited Partner's Capital Account established for the Limited Partner as of

on the next available Redemption Date (the "Redemption Date") following receipt of this letter.*

The cash proceeds of such Capital Account should be paid and forwarded to the Limited Partner as follows:

SureFire Dividend Capture, LP
Name

8360 Bougainville, suite 201, Montreal, QC H4P 2G1
Address

* This request for redemption must be received not less than 30 days prior to a Redemption Date. **Requests for redemption must be unconditional. Notices of redemption are irrevocable by the Investor.**

If desired, set forth instructions for the account to which the cash proceeds of the redemption may be sent by wire transfer:

CIBC Bank USA

Name of Bank

120 South LaSalle Street, Chicago, IL 60603

Address of Bank

0710-0648-6

ABA Number

2661942

Account Number

SureFire Dividend Capture, LP

Name Under Which Account Is Held

Note: Redemption proceeds shall be paid to the same account from which the Limited Partner's investment in the Partnership was originally remitted, unless the General Partner, in its sole discretion, agrees otherwise.

Very truly yours,

Signature(s) Guaranteed by:



Signature of Limited Partner

Ariel Shlien

Print name

SureFire Dividend Capture, LP (Investing Entity) SureFire Dividend
Capture Management, LP (GP), CEO, 8569606 Canada Inc., GP of
SureFire Dividend Capture Management LP

Mailing Address

8360 Bougainville, suite 201, Montreal, QC H4P 2G1